

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 96-0302 CSET

**CONTROLLED SUBSTANCE EXCISE TAX
FOR TAX PERIODS: 1992**

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ISSUE

1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION

Authority: IC 6-7-3-5

Taxpayer protests the assessment of Controlled Substance Excise Tax.

STATEMENT OF FACTS

Taxpayer was arrested for possession of marijuana. The Indiana Department of Revenue issued a record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on November 30, 1992. Taxpayer filed a protest to the assessment. A hearing on the protest was held on September 21, 1998. Further facts will be provided as necessary.

Controlled Substance Excise Tax-Imposition

Discussion

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of marijuana in the State of Indiana. Two plants were found growing on Taxpayer's property. The Marion County Forensic Laboratory analyzed the plants and determined they were marijuana. Taxpayer contended that the marijuana did not belong to her and was placed on her property while Taxpayer was out of town. However, the plants were found on Taxpayer's property and Taxpayer pled guilty to the possession of marijuana. The Controlled Substance Excise Tax was properly imposed in this instance.

Finding

Taxpayer's protest is denied.